

STATE OF MINNESOTA
OFFICE OF ADMINISTRATIVE HEARINGS
FOR THE BOARD OF ACCOUNTANCY

In the Matter of
Geiser Youngquist and Company, CHTD.
License No. 421

FINDINGS OF FACT,
CONCLUSIONS AND
RECOMMENDATION

The above-entitled matter came on for a prehearing conference before Administrative Law Judge (ALJ) George A. Beck at 10:00 a.m. on June 24, 1999, at 125 Golden Rule Building, 85 East Seventh Place, St. Paul, Minnesota 55101.

Thersesa Meinholz Gray, Assistant Attorney General, Health & Licensing Section, 525 Park Street, Suite 500, St. Paul, Minnesota 55103-2106, appeared on behalf of the Board of Accountancy ("the Board"). There was no appearance by or on behalf of Geiser Youngquist and Company, CHTD., the Respondent.

NOTICE

This Report is a recommendation, not a final decision. The Board will make a final decision after a review of the record. The Board may adopt, reject, or modify the Findings of Fact, Conclusions, and Recommendations contained herein. Pursuant to Minn. Stat. § 14.61, the final decision of the Board shall not be made until this Report has been made available to the parties to the proceeding for at least ten days. An opportunity must be afforded to each party adversely affected by this Report to file exceptions and to present argument to the Board. Parties should contact Dennis J. Poppenhagen, Executive Secretary, Minnesota Board of Accountancy, 125 Golden Rule Building, 85 East Seventh Place, St. Paul, Minnesota, 55101, telephone (612) 296-7937, to ascertain the procedure for filing exceptions or presenting argument.

STATEMENT OF ISSUES

The issues in this contested case proceeding are whether Respondent failed to renew its license, failed to submit a practice monitoring report, in violation of Minn. R. 1100.9800; failed to respond to communications from the Board, in violation of Minn. R. 1100.0600; failed to attend a conference as ordered, or and whether Respondent's conduct constitutes grounds for justifying the Board to condition, limit, suspend or revoke Respondent's certificate and license.

Based upon all of the proceedings herein, the Administrative Law Judge makes the following:

FINDINGS OF FACT

1. The Notice of and Order for Prehearing Conference and Hearing in this matter was served upon the Respondent, GeiserYoungquist and Company, CHTD, by first class mail at 1112 Highway 55 West, Hastings, Minnesota 55033, on May 24, 1999.

2. The Notice of and Order for Prehearing Conference and Hearing mailed to the Respondent included the following notice after the sentence notifying Respondent of the time and location of the Prehearing Conference:

You are urged to attend both the prehearing conference and the hearing, if there is one. Failure to do so may prejudice your rights in this matter, may result in the allegations being taken as true, and may be the basis for disciplinary action against your certificate and license to practice public accounting.

3. The Respondent did not file any Notice of Appearance with the Administrative Law Judge or make any prehearing request for a continuance or any other relief. The Respondent did not appear at the prehearing conference scheduled for June 24, 1999, or have an appearance made on its behalf.

4. Because the Respondent failed to appear at the prehearing conference in this matter, it is in default. Pursuant to Minn. R. 1400.6000 (1997), the allegations contained in the Notice of and Order for Prehearing conference and Hearing are hereby taken as true and incorporated into these Findings of Fact.

Based upon the foregoing Findings of Fact, the Administrative Law Judge makes the following:

CONCLUSIONS

1. The Board and the Administrative Law Judge have jurisdiction in this matter pursuant to Minn. Stat. §§ 14.50, 214.10, and 326.165 to 326.229 (1998).

2. The Board has given proper notice of the hearing in this matter and has fulfilled all relevant substantive and procedural requirements of law and rule.

3. The conduct described in the Notice of and Order for Prehearing conference and Hearing constitutes violations of Minn. Stat. §§ 326.20 and 326.229, subd. 4(a)(1)(1998); and Minn. R. pts. 1100.0600, 1100.4300 and 1100.9200 (1997).

Based upon the foregoing Conclusions, the Administrative Law Judge makes the following:

RECOMMENDATION

IT IS HEREBY RECOMMENDED: that disciplinary action be taken against the public accountant certificate and license of Geiser Youngquist and Company, CHTD.

Dated this 16th day of July 1999.

S/ George A. Beck

GEORGE A. BECK

Administrative Law Judge

NOTICE

Pursuant to Minn. Stat. § 14.62, subd. 1, the agency is required to serve its final decision upon each party and the Administrative Law Judge by first class mail.

Reported: Default.